Office of the Commissioner for Revenue

Guidelines on the Electronic Submission of Notices of Promises of Sale

These guidelines are being issued under Article 22A(2) of the Duty on Documents and Transfers Act (Cap. 364) and Rule 3 of the Electronic Communications Rules (SL 517.02) in order to establish the procedure for the electronic submission of notices of promises of sale and promises of any other transfer of any immovable property or any real right thereon.

For the purposes of article 3(6) of the Duty on Documents and Transfers Act, the Notary or Advocate who has authenticated the relative promise of sale or promise of a transfer of any immovable property or any real right thereon shall give notice of such promise of sale or transfer to the Commissioner, provided that such Notary or Advocate is provided with the provisional duty due to the Commissioner and all the necessary information for submission as may be requested by the Commissioner from time to time.

Unilateral obligations to transfer are not to be notified to the Commissioner. Furthermore, no notice is to be given and no payment of provisional duty is to be made where the Housing Authority or the Government of Malta is the transferor or where the Water Services Corporation or Lands Authority or the Housing Authority is the transferee.

From 1st January 2019, all notices of a promise of sale or promise of transfer of any immovable property or any real right thereon which has been submitted electronically shall be given by electronic submission through means provided by the Commissioner within twenty-one (21) days from the date on which the promise of sale or promise of transfer is made. The relative payment of provisional duty shall be made within ten (10) days from the date on which approval is given by the Office of the Commissioner or twenty-one (21) days from the date on which the promise of sale or promise of transfer is made, whichever is the latest occurrence.

The Commissioner will not accept such notice if not registered with the Office of the Commissioner within twenty-one (21) days following that on which the promise of sale or promise of transfer is made.

From 1st January 2019, all extensions of the validity period of a promise of sale or promise of a transfer of any immovable property or any real right thereon which has been submitted electronically shall be notified to the
Commissioner within twenty-one (21) days following the date thereof by electronic submission through means provided by the Commissioner.

As per Rule 10(9) of SL 364.06, the Commissioner is authorized to request additional information or the production of supporting documents he may deem necessary from time to time.